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TOWN OF LISBON.

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AUDITORS' REPORT

UPON THE

FINANCIAL AFFAIRS

OF THE

TOWN OF LISBON,

FOR THE

YEAR ENDING MARCH 1, 1861.

CONCORD:
PRINTED BY McFARLAND & JENKS.
1861.

AUDITORS' REPORT.

RECEIPTS INTO THE TREASURY.

State tax,	$308.00	
County tax,	612.82	
Town tax,	2,331.68	
School tax,	1,200.00	
School-house tax, No. 2,	10.00	
School-house tax, No. 7,	300.00	
School-house tax, No. 11,	111.00	
School-house tax, No. 2, in Franconia,	1.65	
		$4,875.15
County of Grafton,	571.35	
Railroad tax,	17.85	
Literary fund,	180.00	
Produce from farm sold,	250.42	
One highway tax,	.60	
Liquor agents,	166.65	
Rent of town hall,	5.00	
Delancy Clough's lease,	6.00	
		$1,197.87
		$6,073.02
Cash for note to W. H. Cummings,		500.00
		$6,573.02

Payments and Expenditures.

State tax,	$308.00
County tax,	612.82
School Districts,	1,200.00

School-house No. 2,	10.00	
School-house No. 7,	300.00	
School-house No. 11,	111.00	
School-house No. 2, in Franconia,	1.65	
		$2,543.47

Old claims not Reported.

Simeon Dodge, for Mrs. Knapp,	$2.00	
Levi Whipple, road damage,	25.00	
Job on culvert,	5.00	
Lewis English,	5.00	
David Atwood,	1.36	
Jackman road,	1.00	
Town of Monroe, for Willard Barrett,	5.00	
J. B. Elliot, plank for highway,	5.25	
Joel Streeter, cutting ice,	8.50	
O. S. Hollister, land damage, 1855,	10.00	
J. E. Chamberlain, plank, &c.,	14.50	
Joseph Little, cutting ice,	1.00	
Town of Monroe,	2.24	
		$85.85

On account of Roads and Bridges.

Jackman road,	$100.84	
South Branch bridge,	175.07	
Walker Hill road,	10.00	
H. T. Burt, rubbling bank of S. B. river, near S. Harris',	20.00	
Dennis Nihan road,	10.00	
Salmon hole bridge,	21.07	
Sundry roads and bridges,	104.12	
		$441.10

On account of Paupers off Farm.

Olive Gamsey,	$78.00
S. R. Howland,	62.00
Denison Stanley and family,	60.88
Mrs. Wetherbee,	55.00
Widow Betsey Dexter,	49.75

Sally Young,	44.82	
Henry Danforth and family,	38.48	
L. Howland's family,	33.39	
Dexter Child,	30.16	
Mrs. Knapp,	24.93	
Streeter Child,	20.00	
Thompson Child,	19.05	
Chester Spooner's wife,	15.00	
George Eastman,	9.34	
Elijah Sherman,	5.43	
French girl,	4.43	
Transient,	2.77	
	——	$553.43

County Paupers.

Patience Bailey,	$82.22	
Mary Ann Allen,	77.92	
George H. Buel,	29.64	
William Thorn,	16.35	
Rufus Houghton,	8.00	
Ruth Green,	.25	
Transient,	2.67	
	——	$217.05
Solomon Wallace,—due from Littleton,		4.89

On account of Schools.

J. W. Patterson, Commissioner,	$17.60	
Printing Report,	13.00	
Superintending School Committee,	58.85	
	——	$89.45

Services of Town Officers.

G. Cummings, selectman,	$29.50	
D. S. Richardson, selectman,	41.00	
D. W. Bowles, selectman,	27.50	
J. A. McKean, town-clerk,	19.96	
William Palmer, collector,	45.00	
Auditors,	7.50	
Building committee, town hall,	8.00	
	——	$178.46

Labor, Provisions, &c., for Town Farm.

M. C. Sargent,	$280.00	
All other expenses,	219.18	
		$499.18

On account of Town Hall.

G. & W. Cummings,	$1,000.00	
Expense for settees,	100.00	
Insurance,	17.00	
Stoves, stove pipe, tables, hanging-lamps, chairs, &c.	84.33	
		$1,201.33

Sundry Payments.

Printing Auditors' Report, 1860,		$18.00	
County paupers—repaid by county,		66.53	
J. B. Elliot, land damage,	$10.00		
W. H. Cummings, land damage,	15.00		
		25.00	
Dickinson, horse damage,		22.50	
S. Dodge, sleigh damage,		5.00	
Expense connected with cattle disease,		12.00	
Expense settling county pauper claims,		9.00	
Expenses of selectmen, horse hire, &c.,		20.77	
Expense for watering-troughs,		4.26	
Fencing old burial ground,		9.56	
Record books,		8.69	
Blanks, school books, &c., &c.,		13.63	
Simeon Dodge, use of room to regulate check-list,		3.00	
Postage, stationery, &c.,		3.00	
Incidental expenses,		17.59	
			$238.53
Abatements for 1860,			$99.77
Taxes unpaid,			38.76
In hands of Collector,			381.75
			$6,573.02

Account with Town Farm.

Dr.	Property on hand, Feb 27, 1860,	$1,293.39	
	Expenses past year,	499.18	
			$1,792.57
Cr.	Property on hand, Feb. 27, 1861,	$1,333.25	
	Sold from farm,	250.42	
	Boarding county paupers, &c.,	314.11	
			$1,897.78
Gain over supporting paupers and paying expenses,			$105.21

Account with Liquor Agencies.

Dr.	Received from former agents, purchases and freights,	$825.83	
	Services of agents,	114.05	
			$939.88
Cr.	Amount of sales,	$1,010.35	
	Liquors on hand,	69.10	
			$1,079.45
	Profits to town,		$139.57

Indebtedness of the town to March 1, 1861.

A. S. Woods' note,	$2,133.11	
C. C. Hutchins' note,	805.60	
W. H. Cummings' note,	510.00	
		$3,448.71

Available resources.

Due from County of Grafton,	$531.16	
Betsey Kay's note and interest,	154.25	
Liquor on hand,	69.10	
Lease of lands,	27.13	
In hands of town treasurer,	381.75	
In hands of collector,	38.76	
Due from town of Littleton,	4.89	
		$1,207.04
Excess of debt over available		$2,241.67

Unavailable resources.

Town Farm,	$1,700.00	
Personal property on farm,	1,333.25	
Town hall, furniture, &c.,	1,200.00	
Levi Parker, guardian,	46.86	
Cow at Sawyer's,	25.00	
Cow at S. R. Howland's,	25.00	
		$4,330.11

Recapitulation.

Unavailable property, as above,	$4,330.11
Balance of debt over availables,	2,241.69
	$2,088.24
Balance as above, 1861,	$2,088.24
Balance in favor of town, 1860,	1,083.62
Gain the past year,	$1,002.62

Inventory of personal property on town farm Feb. 27, 1861.

1 yoke of oxen,	$100.00
1 yoke of three years old steers,	40.00
4 cows,	100.00
2 three years old heifers,	40.00
1 two years old bull,	12.00
3 ten years old heifers,	37.50
4 yearlings,	32.00
19 tons of hay,	190.00
1 ton of straw,	6.00
400 bushels of potatoes,	100.00
180 bushels of oats,	72.00
22 bushels of barley,	16.50
30 bushels of corn,	30.00
4½ bushels of beans,	7.88
1½ bushel of peas,	1.87
1 bushel of salt,	.62
350 lbs. pork,	43.75
375 lbs. beef,	26.25
97 lbs. ham,	9.87

95 lbs. cheese,	9.50
10 lbs. butter,	2.00
100 lbs. dried apples,	7.00
91 lbs. lard,	13.65
50 lbs. tallow,	6.25
39½ doz. candles,	6.58
½ bbl. flour,	3.75
Rye and corn meal,	1.50
Garden sauce,	1.50
Boiled cider,	.50
Soap and bbl.,	3.50
Soap grease,	2.50
Vinegar,	4.17
1 drag,	1.00
Drag plank,	3.00
2 harrows,	4.50
1 cart,	23.00
1 iron bar,	1.00
1 wood saw,	1.00
1 hand sled,	1.00
1 iron pick,	.42
1 grindstone,	1.75
3 plows,	10.00
1 cultivator,	1.00
Shovels and manure forks,	3.00
Hoes,	1.00
Axes,	2.00
Rakes and forks,	3.00
Ox sled,	1.00
Shave and hammer,	1.50
1 auger,	.50
11 bags,	1.84
7 M shingles,	13.50
Spruce and pine lumber,	18.00
2 shotes,	24.00
9 hens,	2.25
2 ladders,	2.00
4 ox yokes and rigging,	6.50
2 draft chains,	2.00
1 whiffletree chain,	.75
2 pairs ox tie chains,	1.00
Scythe and rigging,	2.00

Nest of measures,	1.00
1 cheese-press,	1.00
1 cheese-basket,	1.00
2¾ yds. frocking,	1.84
42 tin pans,	6.00
5 tubs,	1.25
7 pails,	1.50
1 cupboard,	3.00
15 chairs,	4.50
5 baskets,	2.00
1 water tub,	1.00
4 wash tubs,	2.50
Bbls. and kegs,	2.50
2 bbls. cider,	3.00
11 beds and bedding,	70.00
1 churn,	3.00
Tables and dishes,	8.00
1 water pot,	.50
2 sinks,	2.00
Tin ware,	3.50
Iron ware,	6.00
5 boxes,	.40
1 brass kettle,	1.50
1 dinner bell,	1.00
12 spoons,	.25
1 tin boiler,	2.00
2 jugs,	.50
1 wooden bowl,	.50
1 pair andirons,	.50
4 stoves and pipe,	25.00
13 lbs. sugar,	1.17
4 lbs. saleratus,	.32
2 lbs. Y. H. tea,	1.00
3 lbs. tobacco,	.90
Snuff,	.84
Spices,	.25
3 bushels of apples,	2.00
16 bbls.,	2.00
4 gallons apple-sauce,	1.00
1 peck grass seed,	1.00
50 lbs. fresh pork,	2.00
Oat meal,	.50

1 six tine manure fork,	2.00
1 winnowing mill,	17.00
1½ lb. stocking yarn,	1.13
60 cords wood,	75.00
Long shingles in village bridge,	5.00
3 bags from W. B. Clark,	.75
	$1,333.28

In closing our report of the financial affairs of the town of Lisbon for the past year, we see no occasion for any extended remarks or unusual recommendations. It will be noticed that the operations of the year have been successful to a good extent. No very unusual or severe expense having been incurred, and that, in the final result, we have paid the expense of building our Town Hall out of the ordinary taxes voted at our annual town meeting a year since.

From what we can learn from the board of selectmen and others, we deem it best to recommend that the town raise the same amount of money for town taxes as last year—the sum of two thousand dollars. The two large bridges across the Ammonoosuc river are in such condition that extensive repairs will undoubtedly have to be made upon them before the close of the year, involving an outlay of from five to six hundred dollars, and perhaps more. The road laid out last summer from George C. Bowles' farm to the main road, through the Center district, should be built; and if built, the land damage awarded will have to be paid, the whole involving an expense of nearly or quite another hundred dollars.

The operation of the vote passed last March, to make a discount of ten per cent upon all highway taxes paid in cash on or before the first day of June, seems to have been of no importance whatever; but a very few dollars having been paid to the highway surveyor or to the selectmen. We are of the opinion that a liberal amount

voted as a highway tax, with the condition attached that *twenty-five* per cent be deducted on all sums paid in cash, on or before the first day of June, will operate decidedly for the benefit of the town, in reducing the large annual expenditure on account of the numerous walls and small bridges in town. At all events, a trial of the experiment for one year can do no harm, and we are sanguine that it will result quite favorably.

We do not consider it necessary, in this report, to copy, in detail, the various bills of our town officers, traders, &c., against the town. From a careful examination of them — and they are equally open to the inspection of every voter in town—we have no hesitation in saying that these bills are reasonable in amount, and that the charges of our traders for supplies furnished the town farm, &c., are at as low prices as could be asked for or expected. Having ascertained so much with regard to them, we believe it will be good economy to save the expense which it would cost the town to print them.

LEVI PARKER,
JOSEPH PARKER, } *Auditor.*
A. A. WOOLSON,

LISBON, March 1, 1861.